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**Bossier Parish Police Jury
Benton, Louisiana**

Primary Government Financial Statements

**As of and For the Year Ended December 31, 2000
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report is being furnished to the entity and the Legislative Auditor. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-29-01

Bossier Parish Police Jury
Benton, Louisiana

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Benton, Louisiana

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COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYEBURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
MILTON E. KELLEY, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Bossier Parish Police Jury
Benton, Louisiana

We have audited the accompanying primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Bossier Parish Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit.

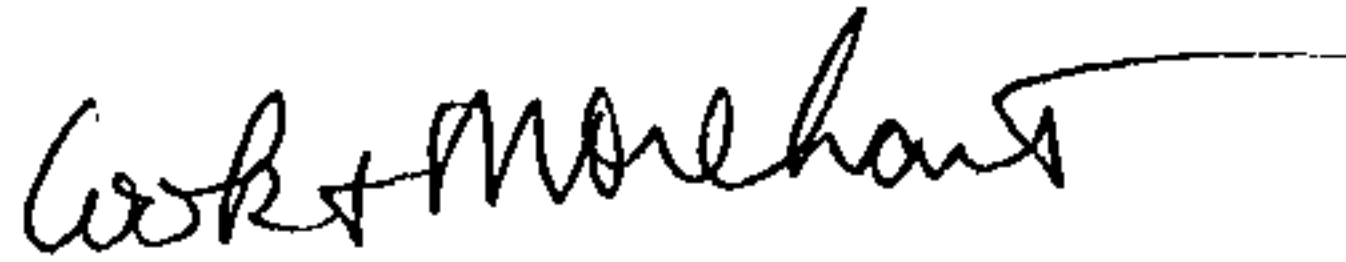
We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Bossier Parish Police Jury, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Bossier Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Bossier Parish Police Jury, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2001 on our consideration of the Bossier Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents and shown on pages 25-32, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Bossier Parish Police Jury. The accompanying schedule of expenditures of federal awards, shown on page 33, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the primary government financial statements of the Bossier Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.



Cook & Morehart
Certified Public Accountants
May 31, 2001

Bossier Parish Police Jury
Benton, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
Primary Government
December 31, 2000

	Governmental Fund Types				Fiduciary Fund Types		Account Groups			Totals- Memorandum Only
	General	Special Revenue	Debt Service	Capital Projects	Agency Fund		General Fixed Assets	General Long-Term Debt		
Assets and Other Debits										
Cash and cash equivalents	\$ 2,211,286	\$ 6,802,091	\$ 70,353	\$ 5,277,874	\$ 412,706	\$	\$	\$	\$	\$ 14,774,310
Receivables	1,497,462	5,259,376		520,265						7,277,103
Due from other fund	17,660									17,660
Land, buildings, equipment, and improvements							26,378,925			26,378,925
Amount available in debt service funds								70,353		70,353
Amount to be provided for retirement of general long-term debt										
Total assets and other debits	\$ 3,726,408	\$ 12,061,467	\$ 70,353	\$ 5,798,139	\$ 412,706	\$	\$ 26,378,925	\$ 4,414,579	\$ 4,484,932	\$ 52,932,930
Liabilities, Fund Equity, and Other Credit										
Liabilities:										
Accounts and salaries payable	\$ 149,030	\$ 717,417	\$	\$	\$	\$	\$	\$	\$	\$ 866,447
Due to other fund		17,660								17,660
Intergovernmental payable					412,706					412,706
Certificates of indebtedness								4,425,000		4,425,000
Compensated absences								59,932		59,932
Total liabilities	149,030	735,077			412,706			4,484,932		5,781,745
Fund Equity and Other Credit:										
Investment in general fixed assets							26,378,925			26,378,925
Fund balances:										
Reserved - debt service			70,353							70,353
Unreserved:										
Undesignated	3,577,378	11,326,390		5,798,139						20,701,907
Total fund equity	3,577,378	11,326,390	70,353	5,798,139			26,378,925			47,151,185
Total liabilities, fund equity and other credit	\$ 3,726,408	\$ 12,061,467	\$ 70,353	\$ 5,798,139	\$ 412,706	\$	\$ 26,378,925	\$ 4,484,932	\$	\$ 52,932,930

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Benton, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Primary Government
All Governmental Fund Types
For the Year Ended December 31, 2000

	General	Special Revenue	Debt Service	Capital Projects	Totals- Memorandum Only
Revenues:					
Ad valorem taxes	\$ 761,003	\$ 4,417,516	\$	\$	\$ 5,178,519
Sales tax	552,993	3,709,927		722,029	4,984,949
Licenses and permits	439,959	9,670			449,629
Intergovernmental revenues	2,071,109	3,430,770		122,132	5,624,011
Fees, charges, and commissions for services	34,761	161,066		1,984,118	2,179,945
Fines and forfeitures		811,192			811,192
Use of money and property	196,541	370,782	485	184,589	752,397
Other revenues	156,927	162,898			319,825
Total revenues	<u>4,213,293</u>	<u>13,073,821</u>	<u>485</u>	<u>3,012,868</u>	<u>20,300,467</u>
Expenditures:					
Current:					
General government:					
Legislative	288,132				288,132
Judicial	206,826	1,044,237			1,251,063
Elections	92,519				92,519
Finance and administrative	646,995	163,794		3,132	813,921
Other	1,098,685				1,098,685
Public safety	594,775	1,610,946			2,205,721
Public works	91,510	4,937,330			5,028,840
Health and welfare	64,792	2,128,192			2,192,984
Culture and recreation		2,210,565			2,210,565
Economic development	101,746				101,746
Capital projects	1,595			432,971	434,566
Debt service:					
Principal retirement			630,000		630,000
Interest and other charges			220,664		220,664
Total expenditures	<u>3,187,575</u>	<u>12,095,064</u>	<u>850,664</u>	<u>436,103</u>	<u>16,569,406</u>
Excess (deficiency) of revenues over expenditures	<u>1,025,718</u>	<u>978,757</u>	<u>(850,179)</u>	<u>2,576,765</u>	<u>3,731,061</u>
Other financing sources (uses):					
Operating transfers in	72,000	715,000	682,000		1,469,000
Operating transfers out	(715,000)	(754,000)			(1,469,000)
Total other financing sources (uses)	<u>(643,000)</u>	<u>(39,000)</u>	<u>682,000</u>		
Excess (deficiency) of revenues and other over expenditures and other uses	<u>382,718</u>	<u>939,757</u>	<u>(168,179)</u>	<u>2,576,765</u>	<u>3,731,061</u>
Fund balances at beginning of year	3,177,000	10,404,293	238,532	3,221,374	17,041,199
Residual equity transfer	17,660	(17,660)			
Fund balances at end of year	<u>\$ 3,577,378</u>	<u>\$ 11,326,390</u>	<u>\$ 70,353</u>	<u>\$ 5,798,139</u>	<u>\$ 20,772,260</u>

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Benton, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Primary Government
Budget (Cash Basis) and Actual - General and Special Revenue Funds
For the Year Ended December 31, 2000

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 640,000	\$ 640,215	\$ 215	\$ 3,889,000	\$ 4,024,299	\$ 135,299
Sales tax	500,000	505,233	5,233	3,300,000	3,464,194	164,194
Licenses and permits	392,500	422,240	29,740	9,000	9,670	670
Intergovernmental revenues	2,119,200	2,195,564	76,364	3,247,720	3,414,669	166,949
Fees, charges, and commissions for services	105,100	34,761	(70,339)	149,100	152,464	3,364
Fines and forfeitures				806,500	803,546	(2,954)
Use of money and property	172,000	110,256	(61,744)	227,000	370,782	143,782
Other revenues	103,710	242,946	139,236	66,900	162,898	95,998
Total revenues	4,032,510	4,151,215	118,705	11,695,220	12,402,522	707,302
Expenditures:						
Current:						
General government:						
Legislative	301,600	289,052	12,548			
Judicial	256,230	204,306	51,924	1,097,400	1,047,078	50,322
Elections	97,365	71,289	26,076			
Finance and administrative	1,089,350	929,254	160,096	196,350	216,020	(19,670)
Other	885,970	870,485	15,485			
Public safety	549,675	544,419	5,256	1,581,100	1,503,500	77,600
Public works	293,500	289,411	4,089	6,044,050	5,124,415	919,635
Health and welfare	62,741	64,792	(2,051)	2,040,420	2,265,116	(224,696)
Culture and recreation				2,055,200	2,235,768	(180,568)
Capital projects		1,500	(1,500)			
Economic development	106,885	103,247	3,638			
Total expenditures	3,643,316	3,367,755	275,561	13,014,520	12,391,897	622,623
Excess (deficiency) of revenues over expenditures	389,194	783,460	394,266	(1,319,300)	10,625	1,329,925
Other financing sources (uses):						
Operating transfers in		72,000	72,000	738,000	715,000	(23,000)
Operating transfers out	(738,000)	(715,000)	23,000	(682,000)	(682,000)	
Total other financing sources (uses)	(738,000)	(643,000)	95,000	56,000	33,000	(23,000)
Excess (deficiency) of revenues and other over expenditures and other uses	(348,806)	140,460	489,266	(1,263,300)	43,625	1,306,925
Fund balances at beginning of year	2,000,000	2,048,975	48,975	6,288,587	6,770,567	481,980
Residual equity transfer		22,411	22,411		(22,411)	(22,411)
Fund balances at end of year	\$ 1,651,194	\$ 2,211,846	\$ 560,652	\$ 5,025,287	\$ 6,791,781	\$ 1,766,494

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Benton, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Primary Government
Budget (Cash Basis) and Actual - Debt Service and Capital Projects Funds
For the Year Ended December 31, 2000

	Debt Service Fund			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad Valorem Taxes	\$	\$	\$	\$	\$	\$
Sales taxes					313,197	313,197
Intergovernmental revenues					122,132	122,132
Fees, charges, and commissions for services				1,800,000	1,949,634	149,634
Other				145,000	184,589	39,589
Use of money and property	1,000	485	(515)	30,000		(30,000)
Total revenues	1,000	485	(515)	1,975,000	2,569,552	594,552
Expenditures:						
Capital projects				446,100	480,998	(34,898)
Debt service:						
Principal	630,000	630,000				
Interest and other charges	222,330	220,664	1,666			
Total expenditures	852,330	850,664	1,666	446,100	480,998	(34,898)
Excess (deficiency) of revenues over expenditures	(851,330)	(850,179)	1,151	1,528,900	2,088,554	559,654
Other financing sources (uses):						
Operating transfers in	682,000	682,000				
Total other financing sources (uses)	682,000	682,000				
Excess (deficiency) of revenues and other over expenditures and other uses	(169,330)	(168,179)	1,151	1,528,900	2,088,554	559,654
Fund balances at beginning of year	239,290	238,532	(758)	3,155,000	3,189,317	34,317
Fund balances at end of year	\$ 69,960	\$ 70,353	\$ 393	\$ 4,683,900	\$ 5,277,871	\$ 593,971

The accompanying notes are an integral part of this statement.

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000

INTRODUCTION

The Bossier Parish Police Jury is the governing authority for Bossier Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 12 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in December, 2003.

Louisiana Revised Statute (R.S.) 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales tax, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the Bossier Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with police jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Blended Component Unit – Component units that are legally separate from the police jury, but are so intertwined with the police jury that they are, in substance, the same as the police jury are blended component units. For a component unit to be blended, the organization's board and the police jury must be substantively *the same, or the organization must provide services entirely or almost entirely to the police jury*. The following component units are reported as part of the police jury and *blended* with the appropriate police jury funds:

Bossier Parish Library. Bossier Parish Library does not possess all the corporate powers necessary to make them a legally separate entity and the police jury holds the Library's corporate powers. Therefore, we conclude that they are part of the police jury and their financial statements should be blended with those of the police jury.

Discrete Component Units – Component units that are legally separate from the police jury, but are financially accountable to the police jury, or whose relationship with the police jury are such that exclusion would cause the police jury's financial statements to be misleading or incomplete are discretely presented. The police jury has identified the following discrete component units:

Bossier Parish Sheriff's Office, Bossier Parish Clerk of Court, Bossier Parish Tax Assessor, and the District Attorney for the Twenty-Sixth Judicial District. Even though these are independently elected officials and are legally separate from the police jury, they are fiscally dependent on the police jury. The officials are fiscally dependent because the police jury has approval authority over the officials' capital budget. The police jury has approval authority over the officials' capital budget because the office space for the officials is furnished by the police jury, major capital purchases for the officials are included in the police jury's overall budget, and title to real property is in the name of the police jury. By using the fiscal dependency criterion, we conclude that these organizations are component units of the police jury.

Bossier Parish Communications District Number One. This entity was created by the police jury. The Communications District is governed by a Board of Commissioners which are appointed by the police jury. The police jury is financially accountable for the communication district because it appoints a voting majority of the governing board and has the ability to impose its will on them.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Other Special Districts

There are a number of special districts located in Bossier Parish (fire and ambulance) that each provide services to a limited number of parish citizens. The police jury appoints all board members of those districts which do not include a municipality within their boundaries. Therefore, the police jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the police jury. The police jury appoints two of the five board members of those districts which include a municipality and therefore cannot impose its will on these entities. However, it would be misleading to include some like districts in the financial statements while excluding others. These agencies are:

- East-Central Bossier Parish Fire Protection District No. 1
- South Bossier Parish Fire Protection District No. 2
- Ivan Fire Protection District No. 3
- Benton Fire Protection District No. 4
- Northeast Bossier Parish Fire Protection No. 5
- Bossier Parish Emergency Medical Services District
- Bossier Parish Fire District No. 6

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Bossier Parish Police Jury at the Bossier Parish Courthouse in Benton, Louisiana.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed discrete component units are included in the accompanying financial statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Other Related Organizations

Considered in the determination of component units of the reporting entity were the following:

Cypress-Black Bayou Recreation and Water Conservation District and Shreveport-Bossier Convention and Tourist Bureau. The police jury appoints only one (1) board member and has no significant contact or influence to the recreation district and tourist bureau.

The police jury appoints two (2) of seven (7) board members of the Caddo-Bossier Port Commission but has no significant contact or influence within the Port Commission.

The police jury appoints the board members of the Industrial Development Board of the Parish of Bossier, Inc., but does not have the ability to impose its will and no financial benefit/burden relationship exists between them.

The police jury is currently providing office space for the Bossier Parish Indigent Defender Board. The police jury is not legally required to do so. Also, the police jury does not have the ability to impose its will and no financial benefit/burden relationship exists between the police jury and the Indigent Defender Board.

It was determined that these governmental entities are not component units of the Bossier Parish Police Jury reporting entity because of the reasons listed above.

C. Fund Accounting

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the police jury are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Governmental Funds:

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund — the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds — account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the general fund of the blended component unit is reported as a special revenue fund.
3. Debt Service Funds — account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.
4. Capital Projects Funds — account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

1. Agency funds — account for assets that the police jury holds on behalf of the Twenty-Sixth Judicial District Attorney as his agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups:

General Fixed Assets Account Group — account for fixed assets used in governmental fund type operations for control purposes.

General Long-Term Debt Account Group — account for long-term liabilities to be financed from governmental funds.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Sales tax revenues are recorded in the year the taxes are collected by the collecting agents.

Fines, forfeitures, fees, and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

Federal and state grants are recorded when the police jury is entitled to the funds, except for certain federal grants which require funds not expended to be returned to the funding source. On those grants revenue is recognized only upon expending those funds. Grant funds received but not expended is reflected in the financial statements as deferred revenue.

Racetrack license permit revenue is recorded when the police jury is entitled to the funds.

The statutory transfer from the clerk of court, which represents excess funds of the clerk of court at the end of each four-year term, is recorded when due (which is every four years if the clerk has excess funds).

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

Substantially all other revenues are recorded when they become available to the police jury.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for accumulated vacation and sick leave, which are recognized when paid, and principal and interest on general long-term obligations, which are not recognized until due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, the sale of assets, proceeds from the sale of bonds, and long-term loan proceeds are accounted as other financing sources (uses). Other financing sources (uses) are recorded when the underlying event occurs.

E. Budgets

The police jury uses the following budget practices:

Proposed budgets for the ensuing year are prepared by the Secretary–Treasurer during October of each year. During the month of November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from the public and other interested parties. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and notice is published in the official journal.

The police jury receives periodic budget comparison statements during the year that are used as a tool to control the operations of the parish. The Secretary–Treasurer presents necessary budget amendments to the police jury during the year when, in their judgment, actual operations differ materially from those anticipated in the original budgets. During a regular or special meeting, the police jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions, the Secretary–Treasurer has the authority to make amendments of up to 5%, as necessary. The police jury does not recognize encumbrances; therefore, encumbrances are not reflected for either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

The availability of proposed budgets and the date of the public hearing for the 2000 budgets were published in the official journal on November 18, 1999. The 2000 budget hearings were held, and the budgets adopted at the jury meeting on December 8, 1999. Notice of adoption of the budgets was subsequently advertised in the official journal.

For the year ended December 31, 2000, the police jury adopted budgets on a cash basis for the general fund, all special revenue funds, all debt service funds, and all capital projects funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the statement of revenues, expenditures and changes in fund balances (budget basis) with the amounts shown on the statement of revenues, expenditures and changes in fund balances (GAAP basis):

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$ 140,460	\$ 43,625	\$ (168,179)	\$ 2,088,554
Adjustments:				
Revenue accruals – net	325,567	642,597	–	443,315
Expenditures accruals – net	<u>(83,309)</u>	<u>253,535</u>	<u>–</u>	<u>44,896</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 382,718</u>	<u>\$ 939,757</u>	<u>\$ (168,179)</u>	<u>\$ 2,576,765</u>

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

F. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955 and the police jury's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. Short-Term Interfund Receivable/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Capital projects not completed by the end of the year are classified as construction in progress in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. If actual historical cost is not available then they are valued at estimated historical cost, based on the actual historical cost of like items.

J. Compensated Absences

Employees of the police jury earn from 5 to 15 days of vacation leave each year, depending on their lengths of service. Employees may carry no more than one-half of their normal yearly benefit forward to the next benefit year. Upon termination of employment, employees will be paid for unused vacation time that they are eligible for according to the police jury policy.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Employees of the police jury will accrue sick leave benefits which are calculated on the basis of a "benefit year" at the rate of 6 days per year. Unused sick leave will be allowed to accumulate without limit. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

Employees of the library earn from 6 to 24 days of vacation leave each year, depending on their professional status. Three days of vacation leave may be carried forward into the following year. Employees have the option of receiving compensation or credit applied to retirement for days carried forward and any current-year unused vacation leave. Employees earn 12 days of sick leave each year that may be accumulated to a maximum of 48 days. Accumulated sick leave is used in the employee's retirement benefit computation. Accumulated sick leave is forfeited upon termination of employment.

K. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

L. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

M. Sales Taxes

During 1995 a special election was held in which a 1 ½% sales tax was passed in the Rural Sales Tax District of the Parish of Bossier, State of Louisiana. The sales tax is to be used for opening, operating, constructing and maintaining the public roads, bridges and drainage facilities.

During 1999, a special election was held in which a ¼% sales tax was passed in the Sales Tax District No. 1 of Bossier Parish, State of Louisiana. The sales tax is to be used for constructing, improving, acquiring, operating and maintaining facilities and equipment, ambulance service and otherwise paying the cost of ambulance service for the residents of Bossier Parish.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

During 2000, a special election was held in which a $\frac{1}{2}\%$ sales tax was passed in the Parish of Bossier, State of Louisiana. The sales tax is to be allocated 70% to the Bossier Parish Police Jury and 30% to the Law Enforcement District of the Parish of Bossier, represented by the Sheriff of Bossier Parish. The parish's share is to be used for capital improvement purposes including a maximum security jail and courthouse facilities.

N. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

O. Total Columns on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the primary government for the year ended December 31, 2000:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
General maintenance:			
Outside municipalities	4.00	3.54	Statutory
Within municipalities	2.00	1.77	Statutory
Road maintenance	2.48	2.31	2007
Library	8.31	8.31	2005
Health unit maintenance	.82	.76	2007
Correctional facilities	3.00	2.58	2001

The differences between authorized and levied millages are the result of the reassessment of taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

(3) Cash and Cash Equivalents

At December 31, 2000, the police jury has cash and cash equivalents (book balances) totaling \$14,774,310 as follows:

Petty cash	\$	500
Interest-bearing demand deposits		1,867,210
Time deposits		12,906,600
		<hr/>
	\$	<u>14,774,310</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2000, the police jury has \$15,103,650 in deposits (collected bank balances). These deposits are secured from risk by \$800,000 of federal deposit insurance and \$14,303,650 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

(4) Receivables

The following is a summary of receivables at December 31, 2000:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>Total</u>
Ad valorem taxes	\$ 750,811	\$ 4,617,894	\$ -	\$ 5,368,705
Sales and use taxes	47,760	245,733	408,832	702,325
Intergovernmental	673,641	323,403	-	997,044
Fees, charges, and commissions for services	25,250	8,602	111,433	145,285
Fines and forfeitures	-	51,079	-	51,079
Other	-	12,665	-	12,665
Total	<u>\$ 1,497,462</u>	<u>\$ 5,259,376</u>	<u>\$ 520,265</u>	<u>\$ 7,277,103</u>

(5) Fixed Assets

The changes in general fixed assets follow:

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 2000</u>
General fixed assets:				
Land	\$ 3,240,488	\$ 88,100	\$ (89,500)	\$ 3,239,088
Buildings	14,801,782	219,923	(845,080)	14,176,625
Improvements other than buildings	657,080	-	-	657,080
Machinery, furniture and equipment	5,169,209	1,497,634	(520,117)	6,146,726
Library books, etc.	1,972,153	294,852	(107,599)	2,159,406
	<u>\$25,840,712</u>	<u>\$ 2,100,509</u>	<u>\$ (1,562,296)</u>	<u>\$ 26,378,925</u>

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

(6) Pension Plan

Plan Description. Substantially all employees of the Bossier Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. State statute requires covered employees to contribute a percentage of their salaries to the plan. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the Bossier Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the System include one-fourth of one% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The Bossier Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2000, 1998, and 1997, were \$276,860, \$260,130, and \$232,878, respectively, equal to the required contributions for each year.

(7) Other Postemployment Benefits

The Bossier Parish Police Jury provides certain continuing health care benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury recognizes the cost of providing these benefits as an expenditure when paid during the year.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

The premiums paid to the insurance company for group hospitalization coverage in 2000 were \$1,071,884. Of this amount, \$776,336 (72%) was paid by the police jury. Of this expenditure, \$75,264 was for 26 retirees, with the remaining \$701,072 paid for active employees.

(8) Accounts and Salaries Payable

The payables of \$866,447 at December 31, 2000, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Salaries	\$ 12,893	\$ 47,017
Accounts	136,137	670,400
	<u>\$ 149,030</u>	<u>\$ 717,417</u>

(9) Compensated Absences

At December 31, 2000, employees of the police jury have accumulated and vested \$59,932 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This total amount is recorded in the general long-term debt account group. The amount expected to be paid from current resources is not significant. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

(10) Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended December 31, 2000:

	<u>1999</u>	<u>Additions</u>	<u>Retirements</u>	<u>2000</u>
Certificates of Indebtedness	\$ 5,055,000	\$ -	\$ 630,000	\$ 4,425,000
Compensated Absences	102,669	-	42,737	59,932
	<u>\$ 5,157,669</u>	<u>\$ -</u>	<u>\$ 672,737</u>	<u>\$ 4,484,932</u>

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

Certificates of indebtedness are comprised of the following issues:

Series 1996, original amount \$5,000,000 for rural road construction due in annual installments of \$410,000 to \$605,000, through January 1, 2006; interest rates range from 3.9% to 4.8%; repayment of debt is paid from sales tax revenue from the Highway Fund	\$ 3,255,000
Series 1996A, original amount \$1,785,000 for construction of a Library History Center, due in annual installments of \$145,000 to \$220,000 through March 1, 2006; interest rates range from 3.95% to 5.0%; repayment of debt is paid from ad valorem taxes from the Library Fund	<u>1,170,000</u>
	<u>\$ 4,425,000</u>

At December 31, 2000, the police jury has accumulated \$70,353 in the debt service funds for future debt requirements. The annual requirements to amortize all certificates outstanding at December 31, 2000, including interest of \$654,877 are as follows:

<u>Fiscal Year</u>	<u>Series 1996</u>	<u>Series 1996A</u>	<u>Total</u>
2001	\$ 623,340	\$ 222,277	\$ 845,617
2002	621,560	224,270	845,830
2003	623,525	225,665	849,190
2004	618,950	226,350	845,300
2005	622,670	226,250	848,920
2006	<u>619,520</u>	<u>225,500</u>	<u>845,020</u>
	<u>\$ 3,729,565</u>	<u>\$ 1,350,312</u>	<u>\$ 5,079,877</u>

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

(11) Changes in Agency Funds

The following provides changes in assets and liabilities of the Twenty-Sixth Judicial District Attorney Agency Fund for the year ended December 31, 2000:

	<u>Balance January 1, 2000</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2000</u>
<u>Assets</u>				
Cash	\$ 484,992	\$ 1,013,490	\$ 1,085,776	\$ 412,706
Total Assets	<u>\$ 484,992</u>	<u>\$ 1,013,490</u>	<u>\$ 1,085,776</u>	<u>\$ 412,706</u>
<u>Liabilities</u>				
Intergovernmental payable	\$ 484,992	\$ 1,013,490	\$ 1,085,776	\$ 412,706
Total Liabilities	<u>\$ 484,992</u>	<u>\$ 1,013,490</u>	<u>\$ 1,085,776</u>	<u>\$ 412,706</u>

(12) Criminal Court Fund

R.S. 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 2000:

Balance due at January 1, 2000	\$ 22,411
Amount due for 2000	<u>17,660</u>
Total	40,071
Remitted during 2000	<u>(22,411)</u>
Balance due at December 31, 2000	<u>\$ 17,660</u>

(13) Litigation and Claims

At December 31, 2000 the police jury is involved in numerous lawsuits. In the opinion of legal counsel for the police jury, the potential loss on all claims and lawsuits will not be significant to the police jury's financial statements.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

(14) Risk Management

The police jury purchases commercial insurance to provide workers compensation coverage and general liability and property insurance. There were no significant reductions in insurance coverage from the previous year.

(15) Fund Deficits

The following individual fund had a deficit in unreserved fund balance at December 31, 2000:

Special Revenue Fund – Drug Court	\$ (<u>3,375</u>)
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(16) Expenditures – Actual and Budget

The following individual funds have actual expenditures over budgeted expenditures for the year ended December 31, 2000:

Fund	Budget	Actual	Unfavorable Variance
Library	\$ 2,355,500	\$ 2,535,999	\$ 180,499
Section 8	1,993,720	2,085,204	91,484
Drug Court	–	143,382	143,382
Capital Improvements	–	3,132	3,132
LCDBG – Water Improvements	122,132	122,132	–
Airline Drive Construction	180,000	180,514	514
Total	\$ 4,651,352	\$ 5,070,363	\$ 419,011

Bossier Parish Police Jury
Benton, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 2000

Special Revenue Funds

Highway Fund

The Highway Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by parish transportation funds, ad valorem taxes, sales taxes, and state revenue sharing funds. In addition, the fund receives revenues from state grants, interest on investments and miscellaneous fees. Expenditures are restricted by Louisiana Revised Statute 48:753.

Library Fund

The Library Fund was established in accordance with Louisiana Revised Statute 25:211. The library is governed by a board of control consisting of five members appointed by the police jury. The president of the police jury is an ex-officio member. The Library Fund accounts for the operation and maintenance of the parish library. Financing is provided by ad valorem taxes, state revenue sharing, state library grants, and self-generated revenues.

Health Unit Fund

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a special parishwide ad valorem tax and interest earnings.

Criminal Court Fund

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special criminal court fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

(Continued)

Bossier Parish Police Jury
Benton, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 2000
(Continued)

Detention Center Fund

The Detention Center Fund accounts for the maintenance and operation of the detention center, which is a secure confinement facility providing temporary care for children under 17 years of age who are charged with delinquent offenses. These children are held pending their court cases. Financing is provided by the police jury and the City of Bossier City.

Johnny Jones Regional Shelter Fund

The Johnny Jones Regional Shelter Fund accounts for the maintenance and operation of the regional shelter, which provides a temporary facility for juvenile status offenders until their disposition can be decided. Financing is provided by federal and state grants, interest earnings and donations. Effective January, 1998 the operations of the Youth Shelter were transferred to Bossier Office of Community Services.

Correctional Facilities Fund

The Correctional Facilities Fund accounts for the operation and maintenance of correctional facilities in Bossier Parish, including the furnishing of transportation and medical care for prisoners. Financing is provided by ad valorem tax revenue.

Road Trust Fund

The Road Trust Fund did account for 50% of the parish riverboat boarding fees from one area casino, with any interest earned to be dedicated to roads, bridges, and drainage through December 31, 1999.

Section 8 Fund

The Section 8 Fund accounts for the operation of a Section 8 Housing Subsidy Program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

Drug Court Fund

The Drug Court Fund accounts for the administration and operation of two grants, in cooperation with the District Attorney's office.

Bossier Parish Police Jury
Benton, Louisiana
Special Revenue Funds
Combining Balance Sheet
December 31, 2000

Johnny Jones

	Highway	Library	Health Unit	Criminal Court	Detention Center	Regional Shelter	Correctional Facilities	Road Trust Fund	Section 8 Fund	Drug Court	Total
Assets											
Cash and cash equivalents	\$ 4,095,584	\$ 833,289	\$ 885,109	\$ 4,380	\$ 47,433	\$	\$ 678,231	\$	\$ 261,440	\$ (3,375)	\$ 6,802,091
Receivables	1,226,932	2,839,369	279,938	59,681			853,456				5,259,376
Total assets	\$ 5,322,516	\$ 3,672,658	\$ 1,165,047	\$ 64,061	\$ 47,433	\$	\$ 1,531,687	\$	\$ 261,440	\$ (3,375)	\$ 12,061,467
Liabilities and Fund Equity											
Liabilities:											
Account payable	\$ 82,172	\$ 140,437	\$ 11,312	\$ 28,741	\$ 29,046	\$	\$ 183,185	\$	\$ 242,524	\$	\$ 717,417
Due to other fund				17,660							17,660
Total liabilities	82,172	140,437	11,312	46,401	29,046		183,185		242,524		735,077
Fund Equity:											
Fund balances - unreserved:											
Undesignated	5,240,344	3,532,221	1,153,735	17,660	18,387		1,348,502		18,916	(3,375)	11,326,390
Total fund equity	5,240,344	3,532,221	1,153,735	17,660	18,387		1,348,502		18,916	(3,375)	11,326,390
Total liabilities and fund equity	\$ 5,322,516	\$ 3,672,658	\$ 1,165,047	\$ 64,061	\$ 47,433	\$	\$ 1,531,687	\$	\$ 261,440	\$ (3,375)	\$ 12,061,467

Bossier Parish Police Jury
Benton, Louisiana
Special Revenue Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2000

Johnny Jones

Revenues	Highway	Library	Health Unit	Criminal Court	Detention Center	Regional Shelter	Correctional Facilities	Road Trust Fund	Section 8 Fund	Drug Court	Total
Ad valorem taxes	\$ 510,671	\$ 2,786,975	\$ 254,852	\$	\$	\$	\$ 855,018	\$	\$	\$	\$ 4,417,516
Sales tax	3,709,927										3,709,927
Licenses and permits	9,670										9,670
Intergovernmental revenues	1,050,930	132,225	41,700		127,812				1,938,096	140,007	3,430,770
Fees, charges, and commissions for service		18,827		135,995	2,617		3,627				161,066
Fine and forfeitures		26,427		784,765							811,192
Use of money and property	213,474	67,424	39,144				43,356		7,384		370,782
Other revenues	130,066	31,718					1,114				162,898
Total revenues	5,624,738	3,063,596	335,696	920,760	130,429		913,115		1,945,480	140,007	13,073,821
Expenditures:											
Current:											
General government:											
Judicial				1,044,237							1,044,237
Finance and administrative	45,615	81,720	7,474	3,614			25,371				163,794
Public safety					428,096		1,182,850				1,610,946
Public works	4,908,626							28,704			4,937,330
Health and welfare			38,110			430				143,382	2,128,192
Culture and recreation		2,210,565									2,210,565
Total expenditures	4,954,241	2,292,285	45,584	1,047,851	428,096	430	1,208,221	28,704	1,946,270	143,382	12,095,064
Excess (deficiency) of revenues over expenditures	670,497	771,311	290,112	(127,091)	(297,667)	(430)	(295,106)	(28,704)	(790)	(3,375)	978,757
Other financing sources (uses)											
Operating transfers in				140,000	325,000		250,000				715,000
Operating transfers out	(522,000)	(232,000)									(754,000)
Total other financing sources	(522,000)	(232,000)		140,000	325,000		250,000				(39,000)
Excess (deficiency) of revenues and other sources over expenditure	148,497	539,311	290,112	12,909	27,333	(430)	(45,106)	(28,704)	(790)	(3,375)	939,757
Fund balances at beginning of year	5,091,847	2,992,910	863,623	22,411	(8,946)	430	1,393,608	28,704	19,706		10,404,293
Residual equity transfer				(17,660)							(17,660)
Fund balances at end of year	\$ 5,240,344	\$ 3,532,221	\$ 1,153,735	\$ 17,660	\$ 18,387	\$	\$ 1,348,502	\$	\$ 18,916	\$ (3,375)	\$ 11,326,390

Bossier Parish Police Jury
Benton, Louisiana
Supplemental Information Schedules
As of and for the Year Ended December 31, 2000

Capital Projects Funds

General Capital Projects Fund

The General Capital Projects Fund was created to account for boarding fee funds received from two of the riverboats in Bossier Parish. This money is to be utilized for Capital Projects, but a specific project has not yet been determined.

Industrial Park Construction Fund

The Industrial Park Construction Fund accounts for financial resources used to acquire and construct facilities at the industrial park.

Airline Drive Construction Fund

The Airline Drive Construction Fund was created to account for the construction/improvement of Airline Drive in Bossier Parish.

LCDBG Water System

The LCDBG Water System Fund is used to account for a Louisiana Community Development Block Grant obtained from the State of Louisiana Division of Administration for the purpose of water system improvements.

Capital Improvements Fund

The Capital Improvements Fund was created to account for the sales taxes received for capital improvement purposes including a maximum security jail and courthouse facilities.

Bossier Parish Police Jury
Benton, Louisiana
Capital Projects Fund
Combining Balance Sheet
December 31, 2000

	Assets								
	General Capital Projects	Capital Improvements	Industrial Park Construction	Airline Drive Construction	LCDBG Water System	Total			
Cash and cash equivalents	\$ 2,401,485	\$ 310,065	\$ 314,387	\$ 2,251,937	\$	\$	\$	\$	5,277,874
Receivables	78,739	408,832		32,694					520,265
Total assets	<u>\$ 2,480,224</u>	<u>\$ 718,897</u>	<u>\$ 314,387</u>	<u>\$ 2,284,631</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>5,798,139</u>
Liabilities and Fund Equity									
Liabilities - accounts payable	\$	\$	\$	\$	\$	\$	\$	\$	
Fund Equity - fund balances - unreserved, undesignated	<u>2,480,224</u>	<u>718,897</u>	<u>314,387</u>	<u>2,284,631</u>					<u>5,798,139</u>
Total liabilities and fund equity	<u>\$ 2,480,224</u>	<u>\$ 718,897</u>	<u>\$ 314,387</u>	<u>\$ 2,284,631</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>5,798,139</u>

Bossier Parish Police Jury
Benton, Louisiana
Capital Projects Fund

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2000

	General Capital Projects	Capital Improvements	Industrial Park Construction	Airline Drive Construction	LCDBG Water System	Total
Revenues						
Intergovernmental revenues	\$	\$	\$	\$	\$	\$
Sales tax		722,029			122,132	122,132
Fees, charges, and commissions for services	1,232,682		23,695	727,741		1,984,118
Use of money and property	80,381		15,899	88,309		184,589
Total revenues	1,313,063	722,029	39,594	816,050	122,132	3,012,868
Expenditures						
General government - finance and administrative		3,132				3,132
Capital projects	65,388		64,937	180,514	122,132	432,971
Total expenditures	65,388	3,132	64,937	180,514	122,132	436,103
Excess (deficiency) of revenues over expenditures	1,247,675	718,897	(25,343)	635,536		2,576,765
Fund balance at beginning of year	1,232,549		339,730	1,649,095		3,221,374
Fund balances at end of year	\$ 2,480,224	\$ 718,897	\$ 314,387	\$ 2,284,631	\$	\$ 5,798,139

Bossier Parish Police Jury
Benton, Louisiana
Schedule of Compensation Paid Policy Jurors
December 31, 2000

Schedule 5

	<u>Amount</u>
W. Wayne Hammack, President	\$ 14,400
Charles T. Scarborough	14,400
Jerome L. Darby	14,400
Eddy Shell	14,400
Ted Cook	14,400
Rick L. Avery	14,400
Brad Cummings	14,400
Jimmy Cochran	14,400
Henry Mitchell	14,400
Jessie Williams	14,400
Bill Altimus	14,400
Hank Meachum	14,400
 Total	 <u>\$ 172,800</u>

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation.

Bossier Parish Police Jury
Benton, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2000

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of the Interior</u>			
Direct Program - Payment in-Lieu-of Taxes	12.112		\$ 21,276
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Low-Income Housing Assistance Program	14.857		1,946,270
Passed through Louisiana Division of Administration, Office of Community Development			
Community Development Block Grant	14.228	107-700018	1,547
Community Development Block Grant	14.228	107-900424	122,132
Total U.S. Department of Housing and Urban Development			<u>123,679</u>
<u>Federal Emergency Management Agency</u>			
Passed through Louisiana Military Department, Office of Emergency Preparedness			
Public Assistance Grants	83.544		<u>8,960</u>
Total Federal Emergency Management Agency			<u>8,960</u>
Total Federal Expenditures			\$ <u>2,100,185</u>

NOTE 1: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYE BURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
MILTON E. KELLEY, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of Financial Statements
Performed In Accordance With *Government Auditing Standards*

Bossier Parish Police Jury
Benton, Louisiana

We have audited the primary government financial statements of Bossier Parish Police Jury as of and for the year ended December 31, 2000, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Bossier Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bossier Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



Cook & Morehart
Certified Public Accountants
May 31, 2001

COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA
A. EDWARD BALL, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

RAYEBURN G. COOK (RET.)

VICKIE D. NOBLE, CPA
MILTON E. KELLEY, CPA

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance In Accordance with OMB Circular A-133

Bossier Parish Police Jury
Benton, Louisiana

Compliance

We have audited the compliance of Bossier Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. Bossier Parish Police Jury's major federal programs are identified in the summary of auditor's results action section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Bossier Parish Police Jury's management. Our responsibility is to express an opinion on Bossier Parish Police Jury's compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on test basis, evidence about Bossier Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Bossier Parish Police Jury's compliance with those requirements.

In our opinion, Bossier Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of Bossier Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bossier Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control

that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart
Certified Public Accountants
May 31, 2001

Bossier Parish Police Jury
Benton, Louisiana

Summary of Schedule of Prior Audit Findings
December 31, 2000

There were no findings or questioned costs in the audit for the year ended December 31, 1999.

Schedule of Finding and Questioned Costs
December 31, 2000

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of Bossier Parish Police Jury.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Bossier Parish Police Jury were disclosed during the audit.
4. No reportable conditions are reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Bossier Parish Police Jury expresses an unqualified opinion.
6. The audit findings relative to the major federal award programs for Bossier Parish Police Jury are reported in Part C. of this Schedule.
7. The program tested as a major program included: 1) Low-Income Housing Assistance Program, CFDA #14.857.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Bossier Parish Police Jury qualifies as a low-risk auditee.

B. Findings – Financial Statements Audit: None

C. Findings and Questioned Costs – Major Federal Award Programs Audit: None

Bossier Parish Police Jury
Benton, Louisiana
Summary Schedule of Prior Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2000

There were no findings, questioned costs, or management letter comments in the prior audit for the year ended December 31, 1999.

Corrective Action Plan For Current Year Audit Findings
Schedule For Louisiana Legislative Auditor
December 31, 2000

There were no findings, questioned costs, or management letter comments for the current audit for the year ended December 31, 2000.